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OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON, D. C. 20224

Industry Circular No. 66-16

July 7, 1966

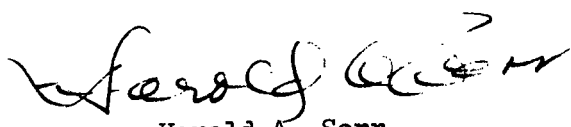
**PRESSURIZED CONTAINERS**

Proprietors of Distilled Spirits Plants,  
Users of Specially Denatured Alcohol,  
and others concerned:

Purpose. This circular is issued to notify you that a revenue ruling will soon be published advising of our position in regard to new containers which will soon be marketed for use in packaging aerosol products. The containers will utilize cartridges charged with a propellant or spring and piston devices to expel the contents. We have determined that it would be only slightly more difficult to remove the contents from such containers than it would be to remove the contents from containers enclosed by screw caps.

Caution. The revenue ruling will provide that the term "Pressurized Containers" as used in Revenue Rulings 64-281, 65-160, and 66-8, or in 26 CFR 211.195(c) contemplates the use of aerosol containers in which the liquid contents are in intimate contact with the propellant, and from which the liquid contents may not be easily removed. Accordingly, any other containers, such as those employing mechanical means of expelling the contents or those utilizing a cartridge charged with a propellant, may not be used for packaging the following products: (1) hairspray in containers of over one gallon for shipment to customers (beauty parlors or similar establishments) not holding approved Form 2622; (2) toilet preparations made pursuant to Forms 1479-A restricted to "Pressurizing by Permittee Only"; (3) toilet preparations in containers of 32 fluid ounces or less not labeled to indicate the permit number of manufacturer, bottler, repackager, or reprocessor; and (4) products produced with Formula No. 40 temporary option (d).

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Harold A. Serr  
Director, Alcohol and Tobacco Tax Division